

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Scott Kingdom  
DOCKET NO.: 04-26698.001-R-1  
PARCEL NO.: 05-29-307-029-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Scott Kingdom, the appellant, by attorney Robert Vihon of Worsek & Vihon LLP of Chicago and the Cook County Board of Review (board).

The subject property consists of a 31-year-old, two-story single-family dwelling of masonry construction containing 4,712 square feet of living area and located in New Trier Township, Cook County. The residence contains four and one-half bathrooms, a partial basement, air conditioning, fireplaces and a two-car garage.

The appellant's counsel appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered nine suggested comparable properties located within two blocks of the subject. These properties consist of two-story single-family dwellings of masonry, frame or frame and masonry construction and range in age from 13 to 58 years. The comparables have two, three or six bathrooms with some half-baths and full or partial basements, two finished. Eight homes are air-conditioned and eight have fireplaces. All sites have one, two or three-car garages. The comparables contain between 3,957 and 4,857 square feet of living area and have improvement assessments ranging from \$63,529 to \$110,100 or from \$16.05 to \$24.31 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$136,520, or \$28.97 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered two suggested comparable

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 38,480  
IMPR. \$108,376  
TOTAL: \$146,856

Subject only to the State multiplier as applicable.

PTAB/TMcG.

properties located within a quarter mile of the subject. The comparables consist of two-story single-family dwellings of masonry construction and are 66 or 68 years old. The comparables contain three and one half bathrooms, finished basements; both have air conditioning, fireplaces and two-car garages. The comparables contain 4,238 or 5,057 square feet of living area and have improvement assessments of \$129,923 and \$209,705 or \$30.65 and \$41.46 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

In rebuttal, the appellant's attorney provided an assessment printing of the subject's 2006 assessment and property characteristics. The board of review's hearing officer agreed to allow the document to be submitted into evidence. The non-triennial 2006 assessment printing disclosed a 2006 total assessment reduction from \$175,000 to \$146,856.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has overcome this burden.

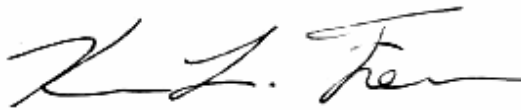
"A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1<sup>st</sup> Dist. 1979)." Therefore, the Board finds that based on the assessor's 2006 non-triennial assessment correction it is appropriate to reduce the appellant's 2004 and 2005 assessment to \$146,856.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.